

CLIFFORD CHANCE US LLP
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Lehman Brothers Holding Inc., et al.,

Debtors.

Chapter 11 Cases

Case No. 08-13555 (JMP)

(Jointly Administered)

**SECOND SUPPLEMENTAL AND AMENDED VERIFIED STATEMENT OF
CLIFFORD CHANCE US LLP PURSUANT TO
FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019**

Clifford Chance US LLP (“Clifford Chance”), in connection with the above captioned chapter 11 cases of Lehman Brothers Holdings Inc. and related subsidiaries and affiliates (collectively, the “Debtors”), makes the following Second Supplemental and Amended Verified Statement pursuant to Rule 2019(a) of the Federal Rules of Bankruptcy Procedure:

1 The address for Clifford Chance for purposes of this Supplemental and Amended Verified Statement is 31 West 52nd Street, New York, New York, 10019.

2 Clifford Chance represents the following entities (collectively, the “Entities”) in connection with the Debtors’ chapter 11 cases:

- a. Calyon
1301 Avenue of the Americas
New York, New York 10019

- b. Calyon Securities (USA), Inc.
1301 Avenue of the Americas
New York, New York 10019
- c. Dexia Banque Internationale à Luxembourg S.A.
69 route d'Esch
L-2953 Luxembourg
- d. Dexia Crédit Local S.A.
1 passerelle des Reflets
Tour Dexia- La Défense 2
92913 La Défense Cedex
France
- e. Dexia Kommunalbank Deutschland AG
Charlottenstraße 82
10969 Berlin
Deutschland
- f. Dexia Banque Belgique SA
44 Boulevard Pachéco
1000 Bruxelles
Belgium
- g. Banif- Banco de Investimento S.A.
Rua Tierno Galvan, Torre 3, 14° Piso
1070-274 Lisboa-Portugal
- h. TriOptima AB
Regeringsgatan 45
111 56 Stockholm Sweden
- i. M&G Investment Management Limited; as Investment Advisor to
Stichting Shell Pensioenfonds, M&G Secured Debt Fund Limited, M&G
Dynamic European Loan Fund Limited, and The Prudential Assurance
Company Limited
Laurence Pountney Hill
London EC4R 0HH.
- j. Pacific Investment Management Company LLC
840 Newport Center Drive, Suite 100
Newport Beach, CA 92660
- k. KfW Bankengruppe
Palmengartenstrasse 5-9
60325 Frankfurt am Main

Germany

1. Barclays Global Investors National Association
45 Fremont Street
San Francisco, CA 94105

3. Each of the Entities may hold claims against and/or interests in the Debtors arising at various times out of applicable agreements, law or equity, pursuant to their relationship with the Debtors. The Entities may also hold claims against and/or interests in the Debtors in addition to those disclosed herein that do not fall within the scope of Clifford Chance's representation of the Entities.

4. The specific nature and amount of the claims held by the Entities will be set forth in proofs of claim filed against the Debtors' estates.

5. The following are the facts and circumstances in connection with Clifford Chance's employment in these cases. Clifford Chance represented certain of the Entities or their affiliates prior to the Debtors' chapter 11 cases and each of the Entities separately requested that Clifford Chance represent them in connection with the Debtors' chapter 11 cases. Clifford Chance also represent certain of the Entities on matters unrelated to the Debtors' chapter 11 cases.¹

6. Clifford Chance represents or advises, or may have represented or advised, other parties in interest with respect to the Debtors' chapter 11 cases that have not been included in this Verified Statement because the parties that Clifford Chance represents do not currently intend to appear in the Debtors' chapter 11 cases or such representations have been concluded. These parties may include commercial and investment banks, private equity or hedge funds, and other financial institutions and parties to various agreements with the Debtors.

7. Clifford Chance provided certain services to certain of the Debtors and, as a result holds pre-petition claims against such Debtors.²

8. Clifford Chance will supplement this Verified Statement in accordance with Rule 2019 as necessary.

9. The undersigned certifies that the foregoing is true and correct to the best of his knowledge and belief.

Dated: New York, New York
August 31, 2009

Respectfully submitted,

CLIFFORD CHANCE US LLP

By: /s/ Jennifer DeMarco
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Jennifer C. DeMarco (JD-9284)
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¹ These representations may include those by Clifford Chance LLP in the administrations of Lehman Brothers International (Europe) and its affiliates as well as in the insolvency proceedings of affiliates of the Debtors in other jurisdictions.

² Clifford Chance LLP also rendered services to affiliates of the Debtors and holds claims against those entities as well.